

OFFICE OF THE INSPECTOR GENERAL ANNUAL WORK PLAN | FISCAL YEAR 2024

OCTOBER 1, 2023 – SEPTEMBER 30, 2024



OFFICE *of the*
INSPECTOR GENERAL
U.S. GOVERNMENT PUBLISHING OFFICE



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GPO

Inspector General

Conducts independent audits, evaluations, and reviews of GPO programs and operations

Overview

Established by the Inspector General Act of 1988, the Office of the Inspector General offers an independent and objective means of keeping the Director of the GPO and Congress fully informed about problems and deficiencies relating to the agency's administration and operations. Two units are responsible for fulfilling the OIG mission: the Office of Audits and Inspections and the Office of Investigations. For more information on our structure, see our [Organization Chart](#).

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Reporting mechanism operated by the OIG that provides current and former GPO general public with an important avenue for reporting allegations of fraud, waste, related to GPO programs, operations, and personnel. If you suspect that a rule or being—or has been—violated, you are strongly encouraged to contact the

Report or Contact the Hotline

Online Complaint Form. The form can be filled out and submitted submitted via e-mail, by fax (202.512.1352), or by U.S. Mail using the

MESSAGE FROM THE INSPECTOR GENERAL

U.S. GOVERNMENT PUBLISHING OFFICE

The following is our Fiscal Year (FY) 2024 Annual Work Plan (AWP). In addition to providing background information on our office such as our responsibilities and organization, it outlines the ongoing and planned work for the coming year. As with any plan, it is subject to constant review and change to account for emerging issues, priorities and changes in resources available to my office throughout the year.

To develop this AWP, we sought input from our stakeholders, to include congressional staff, GPO leadership, and GPO employees. Their responses are reflected in this AWP.

The reader should understand certain principles are emphasized in GPO OIG work and are reflected in this AWP. OIG work will continue to be:

- **Proactive:** The AWP will allow for targeted efforts within the goals aimed at “proactive” projects to advise agency leadership on how to improve practices.
- **Strategic:** Our Work Plan reflects a necessity to focus on “strategic” impact in order to make progress. We will evaluate every proposed effort across the office, including investigations, for its greatest potential advantage to the agency.
- **Team Based:** All of our efforts will be “team-based.” Every inspection, audit, or investigation will have a minimum of two or more assigned members, which may reduce volume but increase merit, value, and credibility.
- **Return on Investment (ROI):** ROI is usually defined in terms of monetary impact and savings associated with audits, inspections, investigations, and other actions that allow the Government to recoup funds owed, or correct practices to ensure more efficient spending. While dollar value is a traditional baseline for ROI, and we include it when found, our reports will also include additional quantitative and qualitative ways to show a positive impact on an agency – that is, to expand the definition of “value.”

This AWP identifies our mandated and discretionary engagements continuing from FY 2023 as well as projects planned for FY 2024. However, we may change the plan to address higher priority issues that arise or to respond to requests from Congress, GPO leadership, or other stakeholders.

Our AWP is implemented through audits, inspections, proactive investigations, and follow-up reviews executed in compliance with the Inspector General (IG) Act of 1978 as amended, the GPO Inspector General Act of 1988, the Legislative Branch IG Independence Act of 2019, and applicable professional standards of the U.S. Comptroller General, and the Federal OIG Quality Standards prescribed by the Council of the Inspectors General on Integrity and Efficiency (CIGIE).



NATHAN J. DEAHL
Inspector General





SUMMARY OF OIG'S STRATEGIC PLAN

The OIG's Strategic Plan sets forth a formal strategy for identifying priority issues and managing its work load and resources. Successful execution of this AWP is aligned with our own five-year strategy and will aid the OIG in

providing the highest quality work products to our stakeholders as well as assist GPO in meeting its strategic mission, goals, and objectives. The OIG strategic plan accounts for and supports GPO's planning and current strategy.

OUR GOALS ARE:

Goal 1

To conduct audits, inspections, management and program analyses, and investigations aimed at supporting the continued viability of **GPO's business model.**

Goal 2

To conduct audits, inspections, management and program analyses, and investigations focused on assessing and improving the **GPO customer service experience.**

Goal 3

To conduct audits, inspections, management and program analyses, and investigations that promote fair, transparent, and effective contract awards, appropriate management, and deter fraud in the areas of **procurement and acquisitions.**

Goal 4

To transform GPO OIG into a trusted and proactive oversight organization fully integrated into the broader **IG Community** and in partnership with the CIGIE.



ORGANIZATION

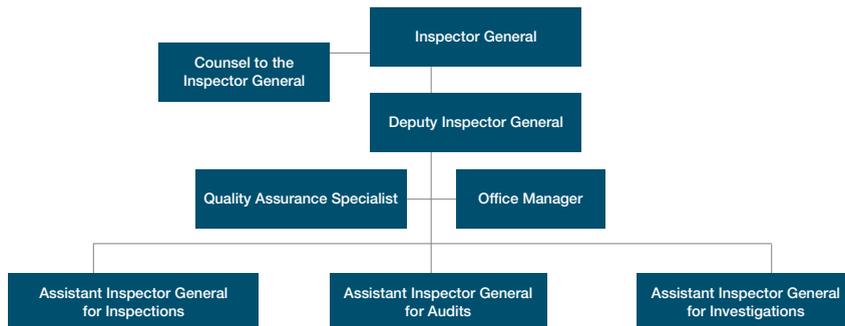
The **OIG** is based in Washington, DC and is organized as follows:

The **Inspector General (IG)** provides policy direction and leadership for the **OIG**. The IG serves as an independent voice to the Director of GPO and Congress by identifying opportunities and promoting solutions for improving GPO performance, economy, and efficiency of operations while preventing and detecting fraud, waste, and abuse.

The **Audits Division** conducts financial audits mandated by legislation, as well as discretionary, risk-based performance audits of GPO programs and operations to ensure activities are in compliance with applicable policies, laws, and regulations. **OIG** audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

The **Inspections Division** conducts proactive evaluations of GPO programs and operations to identify opportunities to improve efficiency and effectiveness. The inspections and evaluations are performed in accordance with the Quality Standards for Inspection and Evaluation issued by CIGIE.

OFFICE OF THE INSPECTOR GENERAL ORGANIZATIONAL CHART



As of October 1, 2021



The **Investigations Division** is responsible for conducting and coordinating investigative activity related to fraud, waste, and abuse in GPO programs and operations. The Investigations Division concentrates efforts and resources on systemic fraud investigations including possible wrongdoing by GPO contractors, employees, program participants, and others. These efforts may result in prosecution, administrative action, and monetary recoveries.

The **Counselor to the Inspector General** provides legal advice and counsel on issues arising during audits, inspections, management and program evaluations, and investigations, including opinions regarding the legal accuracy and sufficiency of OIG reports.



The **Quality Assurance Program** systematically evaluates all OIG products at multiple stages for quality content and consistent style. The Program performs independent reference reviews to ensure reports are fact-checked and objective and that conclusions are reasoned and evidence-based. In FY 2024, the Quality Assurance program will conduct independent and objective analyses of GPO's resolution in the closure of previous OIG recommendations to assess their completeness, efficiency, effectiveness, and applicability. These follow-up assessments are intended to provide insight into if and how well the GPO's remedies to previous recommendations address the condition of the original issue in question.



AUDIT PLAN

FY 2023 ONGOING AUDITS

1. GPO TELEWORK PROGRAM

GPO was one of the first Federal agencies to implement a full-time telework and remote work policy for eligible employees in the wake of the COVID-19 pandemic.¹ The Telework Program permits eligible employees to work at home or - other approved locations away from the Official Duty Station (ODS). The Telework Program is used primarily to meet the Agency’s mission and operational needs and is intended to result in increased productivity through improved employee morale, job satisfaction, and reduced absenteeism. The audit objectives are to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the telework program.

2. FISCAL YEAR 2023 FINANCIAL STATEMENTS AUDIT

Our mandated work includes an audit of the GPO annual financial statements. We contracted with an independent public accounting firm to audit the consolidated financial statements of GPO for FY 2023. The audit objective is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement.

¹ Federal News Network interview with GPO Director and Chief Human Capital Officer on July 15, 2021, “*The Government Publishing Office is out early with a whole new post-pandemic work policy.*”



AUDIT PLAN

FY 2024 PLANNED AUDITS

1. SECURE PRODUCT AND DOCUMENT DESTRUCTION

GPO's Security and Intelligent Documents (SID) business unit operates and manages two secure production facilities for the manufacture of U.S. passports and secure-card credentials. In FY 2022 SID produced over 18 million passports for the U.S. Department of State and 4.6 million secure-card credentials for a variety of federal agencies. Secure products and documents have enhanced security features such as biometrics, advanced chip and antenna technologies, and state-of-the-art security features in holograms and paper. Our planned objective is to assess the process SID uses to account, store, and destroy non-sellable security and intelligent documents.

2. FISCAL YEAR 2024 FINANCIAL STATEMENTS AUDIT

Our mandated work includes an audit of the GPO annual financial statements. The audit objective is to obtain reasonable assurance about whether the FY 2024 consolidated financial statements as a whole are free from material misstatement.



INSPECTION PLAN

FY 2023 ONGOING INSPECTION

1. INSPECTION OF GPO'S INDOOR AIR QUALITY

GPO's Central Complexes were built between 1903 and 1940.² Although there have been various renovations and upgrades over the years, a March 2022 General Services Administration (GSA) OIG Management Alert³ identifying issues with ventilation in the Child Care Center at their GSA Headquarters building which required immediate attention has raised concerns regarding the air quality being delivered through the ventilation systems in other older federal buildings. The American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) 62.1 is the recognized standard for ventilation system design and acceptable indoor air quality (IAQ) and specifies minimum ventilation rates and other measures to minimize adverse health effects for building occupants.⁴ We are assessing how GPO maintains IAQ at the Central Complex Buildings; specifically, whether GPO's ventilation and air cleaning system designs are in alignment with ASHRAE 62.1 and whether GPO is maintaining its ventilation and air cleaning system.

² GPO Pictures, GPO-PICTURINGBIGSHOP-2017-2.pdf (govinfo.gov)

³ GSA Management Alert: Inadequate Ventilation in GSA Headquarters Child Care Center, March 10, 2022, Report JE22-001 (Oversight.gov)

⁴ ASHRAE Standard 62.1-2019, Ventilation for Acceptable Indoor Air Quality (ashrae.org)



INSPECTION PLAN

FY 2024 PLANNED INSPECTIONS

1. PLANT OPERATIONS PRODUCTION PROCESSES

Plant Operations is a major GPO business unit that delivers innovative print and digital solutions to federal customers. Over the last two years, GPO has decommissioned two printing press groups creating opportunities to make more efficient use of spaces and their production capabilities. Furthermore, Plant Operations continues to assess and invest in technology solutions that provide accurate and real-time data, improve decision-making, reduce operating costs, and increase production effectiveness.⁵ This inspection will focus on Plant Operations' application of lean manufacturing principles to improve efficiency and maximize revenue opportunities based on the current operational environment.

2. APPRENTICESHIP AND RECENT GRADUATE DEVELOPMENT PROGRAMS

Within the next several years, over 50% of the GPO workforce will be retirement eligible. Plant Operations and other business units are confronted with an aging workforce resulting in a large percentage of teammates eligible for retirement. Additionally, the decline in the print industry has created a shortage of technical talent and highly skilled employees. The Apprenticeship and the Recent Graduate Development Programs are systematic three (3) year programs of instruction and professional learning experiences on all of the operations, work processes, and practical and technical aspects of the job series/trade. This inspection will assess how GPO's Apprenticeship and recent Graduate Programs are meeting the agency's personnel needs.

⁵ Plant Operations Strategic Plan – 2023-2027



INSPECTION PLAN

FY 2024 PLANNED INSPECTIONS (CONTINUED)

3. PHYSICAL SECURITY PROCESSES

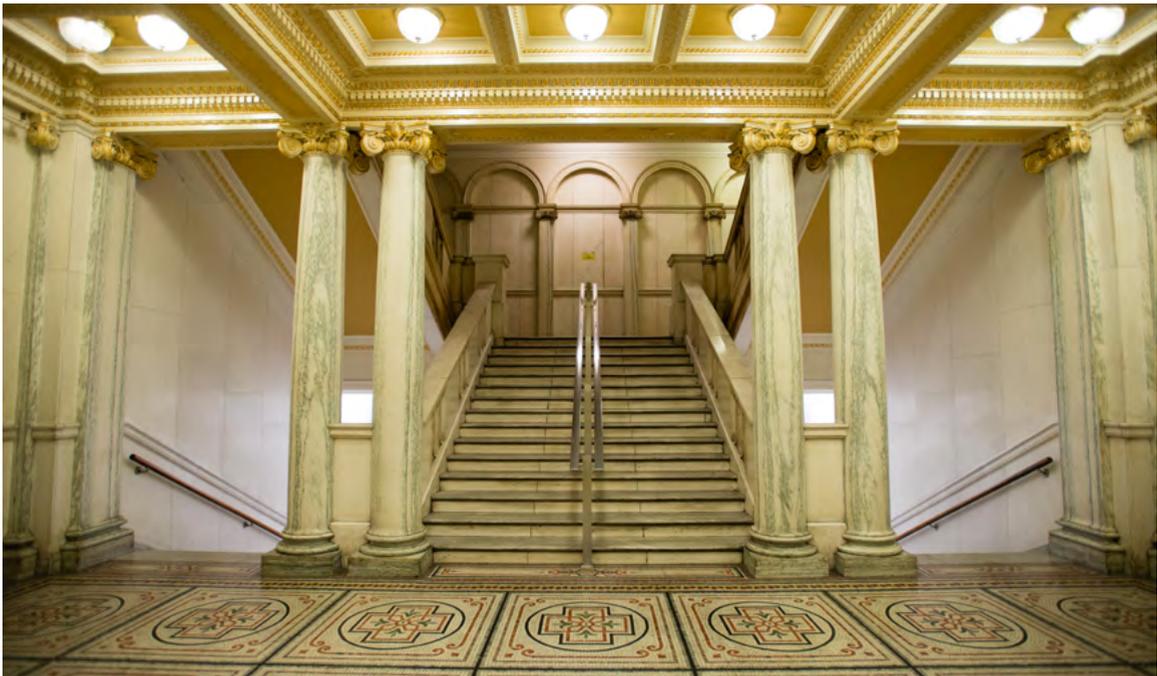
GPO is located a block away from a major transit facility and has multiple access points. Given the continuous threat to Federal Government buildings, GPO must ensure its employees, contractors, and resources are safe and secure. The agency's location and the potential threat mean a variety of people could attempt to access its Central Complex through one of its entrances. This inspection will evaluate how GPO Security Services applies screening guidance for employees and potential visitors at each entrance location and determine if appropriate physical access controls are in place.





INVESTIGATIVE PLAN

The Investigations Division's primary responsibilities include conducting criminal, civil, and administrative investigations involving fraud, waste, and abuse in GPO programs and activities; investigating allegations of serious misconduct by GPO employees and contractors; interfacing with the Department of Justice on OIG-related criminal and civil matters; and coordinating investigations and OIG initiatives with other federal and state agencies. They also participate in OIG outreach programs by providing fraud awareness briefings to educate agency employees and external organizations on potential indicators of fraud and the OIG's role and responsibilities in addressing these matters. The Investigations Division will continue to focus on proactive investigations of significant fraud and allegations of serious employee or contractor misconduct. Planned proactive work will include collaboration with other OIG Divisions and outreach with GPO management and staff.



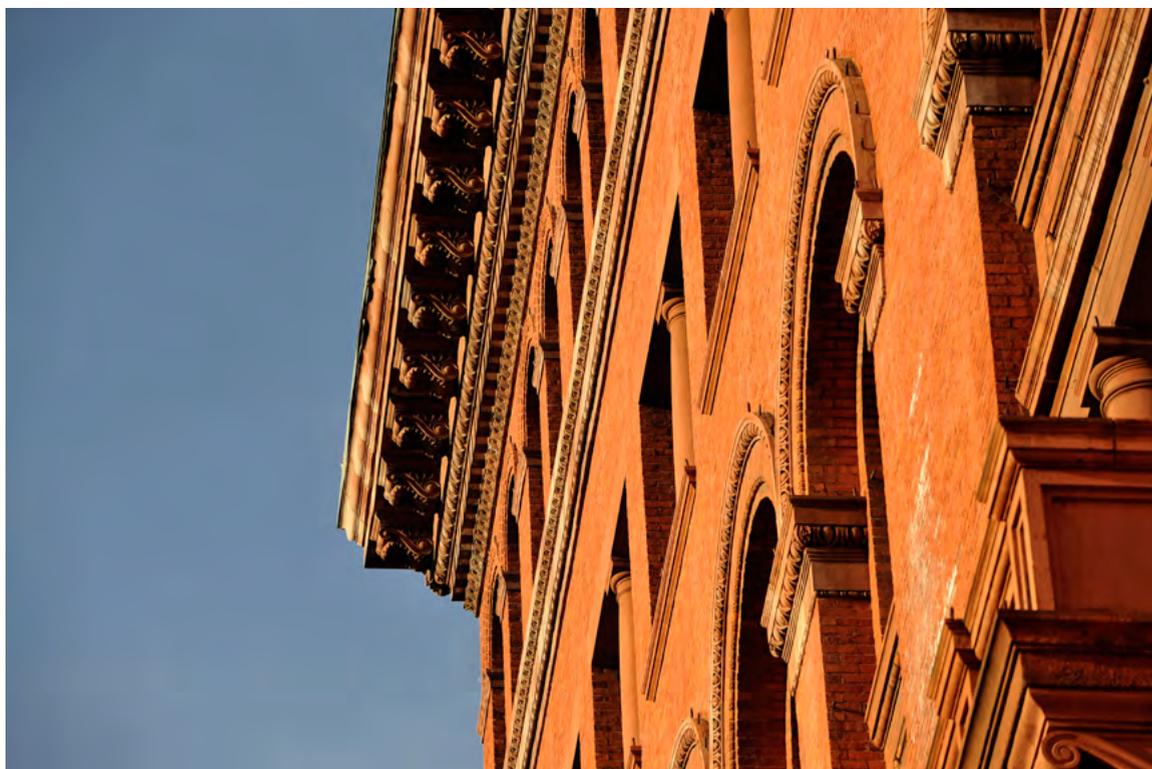


INVESTIGATIVE PLAN

FY 2023 ONGOING INVESTIGATIONS

1. GPO CONTRACT ANALYTIC REVIEW

The Investigations Division will conduct a proactive initiative that focuses on a continuous analytical review of GPO contracts, performed by expert financial investigators contracted by the OIG, as well as a full-time forensic accountant. Additionally, the Investigations Division is engaged in hiring two additional full-time senior investigators.



INVESTIGATIVE PLAN

FY 2024 PLANNED INVESTIGATIONS

1. CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT DATA ANALYTIC INITIATIVE

The Investigations Division will utilize data analytics to perform proactive investigative initiatives. One of these initiatives, in coordination with the Pandemic Response Accountability Committee (PRAC), involves analyzing data sets to combat fraud related to the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, that could potentially impact GPO equities.



Investigative efforts may lead to criminal convictions and/or civil, and administrative remedies. Investigations are initiated as a result of allegations or referrals from private citizens; audits, and inspections; GPO employees and contractors; Congress; other federal, state, and local law enforcement agencies; and proactive efforts directed at areas bearing a high potential for systemic fraud, waste, and abuse. The Investigations Division documents the results of all of its investigative activities and findings in the form of memoranda, Reports of Investigation, and/or management referrals. The various reporting formats are also used to distribute investigative reports to stakeholders as appropriate.



REPORT FRAUD, WASTE, AND ABUSE

Report violations of law, rules, or agency regulations, mismanagement, gross waste of funds, abuse of authority, danger to public health and safety related to GPO contracts, programs, and/ or employees.

Write: Office of the Inspector General

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